



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information:

Amendatory Section: WAC 458-30-590 Rate of inflation – Publication – Interest rate - Calculation

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Kim M. Qually
Agency: Department of Revenue
Address: Post Office Box 47467
Olympia, Washington 98504-7467
FAX (360) 664-0693
E-mail: kimq@dor.wa.gov

AND RECEIVED BY December 21, 2009

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The purpose of this rule is to provide information about the rate of inflation that is used by county officials to calculate interest on deferred special benefit assessments when farm and agricultural or timber land is removed or withdrawn from classification under chapter 84.34 RCW, the Open Space Program.

Special benefit assessments for certain local improvements to farm and agricultural or timber land classified under chapter 84.34 RCW may be deferred by the land owner. If a land owner has chosen to defer these assessments, when the land is subsequently removed or withdrawn from classification the deferred special benefit assessments become due and payable with interest. WAC 458-30-590 provides the rate of inflation used in calculating the interest that is added to the deferred amount of special benefit assessments.

Reasons supporting proposal:

RCW 84.34.310(6) authorizes the Department to determine the rate of inflation and to publish this rate no later than January 1 each year for use in that assessment year.

Statutory authority for adoption:

RCW 84.34.360

Statute being implemented:

RCW 84.34.310

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date October 13, 2009

Name
Alan R. Lynn

Signature

Title
Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: October 13, 2009
TIME: 10:01 AM

WSR 09-21-029

Name of proponent:

Department of Revenue

☐ Private

☐ Public

☒ Governmental

Name of agency personnel responsible for:			
	Name	Office Location	Phone
Drafting.....	Kim M. Qually	1025 Union Ave. SE. Ste #400, Olympia ,WA	(360) 570-6113
Implementation....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860
Enforcement.....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: